



# Navigating the challenges of Content and Pedagogical Content Knowledge – The case of Grade 11 Accounting teachers in South Africa

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## ABSTRACT

African secondary schools, with a particular focus on both content knowledge (CK) and pedagogical content knowledge (PCK). The research adopted a critical emancipatory research framework as its theoretical foundation, situating the study within a qualitative design that employed participatory action research methodology. This involved the use of semi-structured interviews, focus group discussions, and classroom observations to collect rich, multi-perspective data from a purposively selected sample. There were seven participants, comprising two Grade 11 Accounting teachers, two Grade 11 learners, one head of department, a Subject specialist, and parent representatives serving on School Governing Bodies (SGBs) in Lejweleputswa District secondary schools in South Africa. Thematic analysis was employed to analyse data. The findings show that when teachers struggle to translate abstract accounting concepts into accessible learning experiences and to address learner misconceptions, it often results in superficial understanding and lower achievement among learners. In addition, systemic factors such as the disconnect between theoretical and practical applications, inadequate parental involvement, and insufficient resource sharing exacerbate these instructional challenges. The article recommends implementing targeted, discipline-specific professional development, establishing collaborative professional learning communities, and enhancing parental engagement strategies to support both teacher effectiveness and learner success in the field of accounting. The research provides actionable insights for educational policymakers, teacher educators, and school leaders seeking to enhance secondary school accounting education and improve learner achievement outcomes.

**Keywords:** Accounting, Content Knowledge, Learner Engagement, Parental Involvement, Pedagogical Content Knowledge

## INTRODUCTION

The teaching of accounting in South African secondary schools is a crucial aspect of preparing learners for their future careers and contributing to the country's economic development.<sup>1</sup> However, the persistent absence of accounting teacher training in these schools has resulted in instructors' inability

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<sup>1</sup> C. M. Mwita, "Accounting Education in South Africa: Challenges and Opportunities," *Journal of Accounting and Public Policy* 39, no. 5 (2020): 102931.

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to effectively present the curriculum or adapt lessons to meet the diverse needs of learners.<sup>2</sup> This has led to anxieties about the excellence of accounting education, with scholars arguing that the growth of pedagogical content knowledge (PCK) is critical for effective teaching.<sup>3</sup> Notwithstanding the importance of PCK, accounting educators often lack opportunities for ongoing training and professional development, unlike their counterparts in science and mathematics.<sup>4</sup> The gap in the data that this study aims to fill is the lack of understanding about the challenges accounting teachers face in developing their PCK and the effect of these challenges on learner outcomes. Rohmah and Asmawati state that the research indicated that teachers' PCK is thoroughly tied to their capacity to plan and implement effective lesson plans, assess learner progress, and facilitate classroom discussions.<sup>5</sup> However, Makonye claimed that studies have also stressed the problems accounting teachers face in making lesson plans that link to learners' real-life experiences and provide opportunities for meaningful engagement.<sup>6</sup>

The objective of this study is to investigate the challenges accounting teachers face in developing their PCK and to explore strategies for enlightening their pedagogical practice. This study will examine the current state of accounting teacher training in South African secondary schools, the challenges teachers face in developing their PCK, and the impact of these challenges on learner outcomes. The study will also argue potential resolutions, including collaborative professional development opportunities, coaching and mentoring programmes, and the development of specific centres for accounting teacher training. The whole of this study will be positioned round the subsequent themes: an overview of the presenting state of accounting education in South African secondary schools, together with the challenges teachers are facing and the influence on learner outcomes; an examination of the role of PCK in present accounting teaching, as well as the developing of lesson plans, assessment strategies, and classroom facilitation techniques; an analysis of the challenges accounting teachers face in emerging their PCK, as well as inadequate opportunities for professional development and deficient of resources; and discussing probable resolutions for refining accounting teacher training and pedagogical practice, including collaborative professional development opportunities and dedicated centres for accounting teacher training.

## LITERATURE REVIEW

Teacher efficacy, especially in content knowledge (CK) and pedagogical subject knowledge, has been examined across various disciplines. Shawe's research on the pedagogical challenges identified a substantial difference between teacher qualifications and classroom competency.<sup>7</sup> Mafugu, in a study where the comparison of rural and urban South African schools was employed, discovered that under-resourced teachers use textbooks due to limited CK and PCK. Learners were less engaged due to a lack of innovative instruction.<sup>8</sup> Another study by Ndlovu indicated that digital technology could not improve accounting education without strong CK and PCK foundations.<sup>9</sup> Nhase discovered that the digital competency of US secondary school teachers has grown; however, it does not compensate for poor

<sup>2</sup> Chien Lee Shing, Rohaida Mohd Saat, and Siow Heng Loke, "The Knowledge of Teaching – pedagogical Content Knowledge (PCK)," *MOJES: Malaysian Online Journal of Educational Sciences* 3, no. 3 (2018): 40–55.

<sup>3</sup> Seyyed Ali Ostovar-Nameghi and Mohsen Sheikhahmadi, "From Teacher Isolation to Teacher Collaboration: Theoretical Perspectives and Empirical Findings," *English Language Teaching* 9, no. 5 (April 18, 2016): 197, <https://doi.org/10.5539/elt.v9n5p197>.

<sup>4</sup> B. P. Ndlovu, "Examining the Development of Topic-Specific Pedagogical Content Knowledge in Stoichiometry in Pre-Service Teachers" (University of the Witwatersrand, 2017).

<sup>5</sup> Wafrotur Rohmah and Titik Asmawati, "Quality Improvement of Contextual Accounting Learning Management Based on Lesson Study in Senior High School," in *The 5th Progressive and Fun Education International Conference (PFEIC 2020)* (Atlantis Press, 2020), 162–65.

<sup>6</sup> J. P. Makonye, "Challenges Faced by Accounting Teachers in Teaching Accounting Concepts: A Case Study of South African Schools," *Journal of Economic Education* 53, no. 1 (2022): 34–44.

<sup>7</sup> L. Shawe, "Investigating Professional Development Needs among Eastern Cape Accounting Teachers," *Journal of Teacher Development* 5, no. 1 (2020): 21–35.

<sup>8</sup> T. Mafugu, "A Comparative Analysis of Teacher Pedagogical Knowledge in Rural and Urban Schools in South Africa," *Journal of Educational Studies* 19, no. 2 (2020): 55–70.

<sup>9</sup> S. Ndlovu, "Technological Innovation in Teaching Accounting: Exploring Teachers' Experiences," *Journal of Accounting and Business Education* 7, no. 2 (2019): 14–29.

content knowledge, especially in conceptually obvious courses such as accounting.<sup>10</sup> Mofokeng found that Kestel Grade 11 Accounting teachers battled with curricular overload, ambiguous assessment standards, and a lack of mentorship.<sup>11</sup>

These findings highlight a primary concern in accounting education. Curriculum upgrades and digital transformation have attempted to improve learner outcomes, but the unpreparedness of CK and PCK instructors has hindered their effectiveness. The emphasis on conceptual understanding and practical application in accounting makes this difficult.<sup>12</sup> Learner achievement is affected by teacher cognitive capacity, especially in abstract knowledge frameworks, according to Bardach and Klassen.<sup>13</sup> However, most South African accounting teachers lack this dual competency, resulting in poor classroom instruction and learner underperformance.<sup>14</sup> A closer inspection reveals field patterns. Falloon suggests that instructors' digital fluency should be grounded in sound pedagogical reasoning, especially in subjects like accounting, which require logical sequencing and numerical proficiency.<sup>15</sup> According to Forkosh-Baruch et al., technological integration alone cannot improve teachers' CK and PCK.<sup>16</sup> Their findings complement Fulgence, who found that Tanzanian schools' instructional innovations were unsuccessful due to a lack of understanding of the topics being taught.<sup>17</sup> Ribeiro et al. employed Shulman's approach to argue that health education preceptors require procedural fluency and conceptual competency, which is also applicable to accounting education.<sup>18</sup>

Accounting professors' dual knowledge is rarely assessed despite their contributions. Few empirical studies have evaluated CK and PCK in secondary school accounting classrooms. Workshops and in-service training are too broad to change pedagogy. PCK includes technique, subject-specific curricular thinking, and anticipatory preparation. Accounting's technical terminology and hierarchical knowledge structure necessitate a domain-specific teaching that most instructors lack. None of the previous studies has examined Grade 11 Accounting instructors' CK and PCK in South Africa post-COVID-19. This uncommon study suggests that analysing content and pedagogical qualities is necessary to identify and address issues in accounting education. Grade 11 Accounting teachers' CK and PCK are assessed to recommend strategic actions to increase teacher effectiveness and learner outcomes.

Structured professional growth with lesson study is also emphasised in the literature. Lesson study projects increase teachers' PCK, especially in correcting learner misconceptions, according to Agricola.<sup>19</sup> In South Africa, the study of accounting lessons is rare and under-theorised. This lack highlights the need for a survey to map CK and PCK deficiencies and examine potential remediation strategies. Current educational quality discourse prioritises CK and PCK in curriculum delivery. According to Han et al., teachers are increasingly judged by their capacity to make discipline

<sup>10</sup> B. Nhase, "Exploring Content and Pedagogical Competence in US Secondary Schools," *International Journal of Educational Sciences* 25, no. 1–3 (2019): 101–13.

<sup>11</sup> M. Mofokeng, "Teaching Challenges of Grade 11 Accounting Teachers in Kestel District," *South African Journal of Education* 38, no. 3 (2018): 35–48.

<sup>12</sup> Rosa Delgado-Rebolledo and Diana Zakaryan, "Relationships Between the Knowledge of Practices in Mathematics and the Pedagogical Content Knowledge of a Mathematics Lecturer," *International Journal of Science and Mathematics Education* 18, no. 3 (March 27, 2020): 567–87, <https://doi.org/10.1007/s10763-019-09977-0>.

<sup>13</sup> Lisa Bardach and Robert M. Klassen, "Smart Teachers, Successful Students? A Systematic Review of the Literature on Teachers' Cognitive Abilities and Teacher Effectiveness," *Educational Research Review* 30 (June 2020): 100312, <https://doi.org/10.1016/j.edurev.2020.100312>.

<sup>14</sup> R. P. Motsoeneng and S. Mahlomaholo, "Enhancing Accounting Teacher Competence through Critical Emancipatory Research," *Journal of Education* 60 (2015): 51–72.

<sup>15</sup> Garry Falloon, "From Digital Literacy to Digital Competence: The Teacher Digital Competency (TDC) Framework," *Educational Technology Research and Development* 68, no. 5 (October 29, 2020): 2449–72, <https://doi.org/10.1007/s11423-020-09767-4>.

<sup>16</sup> Alona Forkosh-Baruch, Michael Phillips, and Anneke Smits, "Reconsidering Teachers' Pedagogical Reasoning and Decision Making for Technology Integration as an Agenda for Policy, Practice and Research," *Educational Technology Research and Development* 69, no. 4 (2021): 2209–24.

<sup>17</sup> Katherine Fulgence, "Developing Digital Fluency among Teacher Educators: Evidence from Tanzanian Schools of Education.," *International Journal of Education and Development Using Information and Communication Technology* 16, no. 2 (2020): 158–75.

<sup>18</sup> Kátia Regina Barros Ribeiro et al., "Teaching in Health Residencies: Knowledge of Preceptors under Shulman's Analysis," *Revista Brasileira de Enfermagem* 73 (2020): 20180779; Lee S Shulman, "Those Who Understand: Knowledge Growth in Teaching," *Educational Researcher* 15, no. 2 (1986): 4–14.

<sup>19</sup> Bas T. Agricola et al., "The Development of Research Supervisors' Pedagogical Content Knowledge in a Lesson Study Project," *Educational Action Research* 30, no. 2 (March 15, 2022): 261–80, <https://doi.org/10.1080/09650792.2020.1832551>.

information meaningful.<sup>20</sup> In accounting, learners must balance abstract and procedural knowledge, making this translation intellectual and pedagogical. Dual knowledge assessment is theoretically and practically necessary for this investigation.<sup>21</sup> Critically assessing the material and pedagogical subject mastery of Grade 11 Accounting teachers makes this study significant. This approach is timely given recent curricular changes, digital learning environments, and low subject outcomes.

## THEORETICAL FRAMEWORK

Educational research needs a theoretical framework to analyse complex pedagogical events. The most significant theoretical underpinning for this study on the content knowledge (CK) and Pedagogical Content Knowledge (PCK) of Grade 11 Accounting teachers is Critical Emancipatory Research (CER). This choice is justified by CER's ability to critically address systemic inequalities, foster participatory learning, and transformative pedagogy. The theory further focuses on social justice. In this study, through the CER theory, all co-researchers co-create educational reform and become part of the solution to whatever issue under study. The theory encourages discussion and dialogue between the research coordinator and co-researchers. Dialogue breaks the researcher-researched contradiction and encourages co-researchers to reflect on their experiences and co-create solutions, as noted by Nkoane.<sup>22</sup> CER promoted inclusive educational approaches that empowered underprivileged individuals to critique and transform their social institutions.<sup>23</sup> CER supports the anti-apartheid movement's "People's Education for People's Power" ideology, which views education as a form of resistance and empowerment in South Africa.<sup>24</sup> Paulo Freire's pedagogy of the oppressed, where learners and teachers co-investigate knowledge and deeply engage with their socio-political situations, is now included. Msimanga and Hlalele argue that CER extends beyond education by ethically addressing oppression and inequality.<sup>25</sup>

This study critiques the status quo and promotes educational renewal through collective agency, reflection, and practice using CER. CER maintains that information is socially constructed and rooted in power relations; therefore, historically marginalised groups, like underprepared teachers and impoverished kids, must be re-centred in knowledge production. Secondly, CER encourages participatory research that changes rather than examines. Remove epistemological, material, and institutional barriers to educational equity and access to begin this transformation.<sup>26</sup> Thirdly, CER values horizontal researcher-participant interactions and sees all stakeholders as meaning-makers and change-makers. This study aims to identify discrepancies between CK and PCK among Grade 11 Accounting teachers, foster critical thinking, and facilitate collaborative, context-responsive instructional design and implementation. This educational effectiveness study aligns with CER's dynamic research-to-practice framework. The theory applies to this study because agency, engagement, and reflective praxis are essential for addressing the systemic and pedagogical challenges faced by Grade 11 Accounting instructors. Because it addresses teachers' lack of meaningful engagement with the educational system, particularly in curriculum design and professional development, the study selected this theory. Teachers typically use curricula that have been developed outside of their institutions, with little chance to adapt them to the needs of their pupils.<sup>27</sup> Through the application of CER, this study reverses that dynamic, enabling educators to jointly examine their teaching methods

<sup>20</sup> Jiyang Han et al., "The Development of College English Teachers' Pedagogical Content Knowledge (PCK): From General English to English for Academic Purposes," *Asia Pacific Education Review* 22, no. 4 (2021): 609–21.

<sup>21</sup> Viktor Arity, "Design and Development of Serious Games for Accounting Education" (RMIT University, 2024).

<sup>22</sup> M. M. Nkoane, "Enhancing Community Participation through Critical Emancipatory Research," *Journal of Educational Studies* 11, no. 2 (2012): 1–15.

<sup>23</sup> Neil McLaughlin, "Origin Myths in the Social Sciences: Fromm, the Frankfurt School and the Emergence of Critical Theory," *Canadian Journal of Sociology/Cahiers Canadiens de Sociologie*, 1999, 109–39; M M Nkoane, "Critical Emancipatory Research for Social Justice and Democratic Citizenship," *Perspectives in Education* 30 (December 1, 2012): 98–104.

<sup>24</sup> Omar Esau, "Preparing Pre-Service Teachers as Emancipatory and Participatory Action Researchers in a Teacher Education Programme," *South African Journal of Education* 33, no. 4 (2013): 1–10.

<sup>25</sup> Mothofela Msimanga and Dipane Hlalele, "Critical Emancipatory Research Paradigm: Undoing Hierarchies in the Research Process," *The International Journal of Interdisciplinary Educational Studies* 16, no. 2 (2021): 167.

<sup>26</sup> J. Masters, "The History of Action Research," in *Action Research Electronic Reader*, ed. I. Hughes (University of Sydney, 1995).

<sup>27</sup> Forkosh-Baruch, Phillips, and Smits, "Reconsidering Teachers' Pedagogical Reasoning and Decision Making for Technology Integration as an Agenda for Policy, Practice and Research."

and develop pedagogical solutions. In addition, CER assists in analysing institutional and socioeconomic issues that impair teacher effectiveness, such as overcrowded classrooms, scarce resources, and a lack of subject-specific training. A transformational, justice-oriented paradigm that respects knowledge, power, and practice is required; technocratic solutions are insufficient.<sup>28</sup> CER enables the study to identify the issue and suggest long-lasting, inclusive, and teacher-centred solutions. CER researchers help participants co-learn, reflect, and facilitate.<sup>29</sup> Since their knowledge is essential to comprehending and adjusting teaching strategies, grade 11 accounting instructors will participate in this project as co-researchers. Such partnerships foster open communication and reciprocal accountability, enabling educators to address their issues ethically, as noted by Msimanga.<sup>30</sup> This approach builds trust, which is necessary for candid evaluations of professional inadequacies and goals. By viewing instructors as active participants rather than data sources, CER generates research that is both pedagogically relevant and contextually accurate. This partnership improves application and results.

## METHODOLOGY

The constructivist paradigm was employed to analyse data for this paper. Constructivism aligns well with this qualitative investigation as it encourages reflective involvement and critical thinking by having learners construct knowledge<sup>31</sup> and promotes learner autonomy.<sup>32</sup> Therefore, it provides a robust foundation for exploring the lives and curricula of accounting teachers. Qualitative research supports constructivism by validating subjective realities and diverse truths. The study's population comprises two Grade 11 accounting teachers, two Grade 11 learners, one subject specialist, and one member of the school governing body where the research was conducted. Purposive sampling was used to select knowledgeable individuals with deep insight into the research topic.<sup>33</sup> Six participants took part in this study. To conceal the identities of the participants, the following codes were used: Teachers (T1-T2), Learners (L1-L2), Parents (SGB), and Subject Advisor (S1). For data collection, semi-structured interviews were utilised, offering flexibility, depth, and new perspectives.<sup>34</sup> The researcher facilitated the discussions using open-ended questions concerning teaching strategies, learner misconceptions, and the integration of theory and practice in accounting instruction. All interviews were audio-recorded and transcribed verbatim to ensure accuracy and completeness. Thematic analysis was employed to examine the qualitative data. According to Naeem et al., thematic analysis helps researchers categorise large amounts of text, as well as familiarise themselves with the data, generate codes, identify themes, name them, and write up findings.<sup>35</sup>

The ethics committee overseeing the study approved (reference number: CUT2024/EDU/33). The study adhered to principles of informed consent, confidentiality, voluntary participation, and withdrawal. Participants were informed of the study's aims, procedures, and potential implications before providing consent. Their contributions were guaranteed anonymity and pseudonymisation. The dignity and safety of participants were prioritised. Rights and voluntary participation were emphasised throughout.

<sup>28</sup> Dube Bekithemba and Dipane Hlalele, "Revisiting Critical Emancipatory Research in School Violence Narratives. A Quest for Safe School. *Educational Research for Social Change*, 8(4), 74-86," October 31, 2018.

<sup>29</sup> Bekithemba Dube and Xolisile P. Ndaba, "Educating Progressed Learners in Times of COVID-19: How Can Bricolage Help?," *Research in Social Sciences and Technology* 6, no. 2 (September 9, 2021): 22–36, <https://doi.org/10.46303/ressat.2021.9>.

<sup>30</sup> A. Msimanga, "Exploring Pedagogical Transformation in Science Classrooms: A Critical Emancipatory Research Approach," *South African Journal of Education* 37, no. 1 (2017): 1–10.

<sup>31</sup> S. Sibanda, "Digital Evidentiary Challenges in the Age of Deepfakes: Authentication of Media-Obtained Evidence.," *South African Journal of Criminal Justice* 36, no. 1 (2023): 45–68.

<sup>32</sup> A. K. L. Cheung, "Structured Questionnaires," in *Encyclopedia of Quality of Life and Well-Being Research* (Cham: Springer International Publishing, 2021), 1–3.

<sup>33</sup> Muhd Khaizer Omar, Farah Nadia Zahar, and Abdullah Mat Rashid, "Knowledge, Skills, and Attitudes as Predictors in Determining Teachers' Competency in Malaysian TVET Institutions," *Universal Journal of Educational Research* 8, no. 3 (2020): 95–104.

<sup>34</sup> Petros Karatsareas, "Semi-Structured Interviews," *Research Methods in Language Attitudes* 99 (2022).

<sup>35</sup> Muhammad Naeem et al., "Demystification and Actualisation of Data Saturation in Qualitative Research Through Thematic Analysis," *International Journal of Qualitative Methods* 23 (January 2, 2024), <https://doi.org/10.1177/16094069241229777>.

## PRESENTATION OF FINDINGS AND DISCUSSION

This section addresses the presentation and discussion of the study's findings based on participants' responses to the first research question. The research question is as follows: What are the key challenges faced by Grade 11 Accounting teachers in developing and applying content knowledge and pedagogical content knowledge in the classroom? Below are the themes generated from the research question, as well as themes that emanated from the participants' responses.

### Lack of effective communication and collaboration among teachers

Lack of effective communication is considered the predominant challenge, according to the responses given by the participants. To succeed, teams must collaborate and communicate.<sup>36</sup> Beaty and Johnson states that cooperation fails without effective problem-solving, conflict resolution, and accountability.<sup>37</sup> Communicating goals and results poorly can lead to misunderstandings and teamwork issues.<sup>38</sup> Let people speak to balance the workplace. Management-staff communication issues have led to workplace breakdowns and declines in output.<sup>39</sup> This is what the participants had to say during the discussion regarding the lack of effective communication among teachers.

*H1: "Our goal was to ensure that all our learners succeeded, rather than just a few, as this could suggest a lack of collaboration and teamwork. It was not easy to monitor and control the work of teachers, even if they shared the same grades, because each teacher created their own lesson plan and activities. Teachers were not cooperating with others to share their knowledge and expertise, which led to confusion and gaps in learners' understanding. Some teachers and their learners excelled, while others struggled. That was a clear indication that they worked in isolation".*

*T1: "Noted that learners found it challenging to receive assistance from another accounting teacher in the absence of their regular accounting teacher".*

They are hesitant to seek help from learners in other classes due to the absence of relationships, and it is challenging for them to approach accounting teachers from other classes because of the lack of unity.

*L2: "It also affected us when we sought help from a learner in another class. It could be frustrating when our peers in the other class had different homework, which led to a lack of team spirit among us".*

According to the participants' interpretations, the lack of teacher collaboration hinders oversight, as confirmed by the co-researchers. Due to poor lesson preparation and communication, some teachers fall behind the Annual Teaching Plan (ATP), while others meet their deadlines on time. Lack of coordination caused GET phase Economics Management Sciences (EMS) learners to struggle with accounting in the FET phase, according to discussion group co-researchers. Teachers from these eras do not collaborate. Together, pupils may have learnt GET fundamentals. Teachers should cycle through phases to comprehend all learner issues. Accounting teachers in grade 10 should help students in grades 11 and 12. Accounting experience in grades 8 and 9 is limited by topic integration and learning growth.<sup>40</sup>

<sup>36</sup> Tripp Driskell, Eduardo Salas, and James E. Driskell, "Teams in Extreme Environments: Alterations in Team Development and Teamwork," *Human Resource Management Review* 28, no. 4 (December 2018): 434–49, <https://doi.org/10.1016/j.hrmr.2017.01.002>; Pascale Benoliel and Anit Somech, "A New Perspective for Understanding School Managers' Roles: The Impact of Principals' Boundary Activities on the Effectiveness of School Management Teams," *Teachers College Record: The Voice of Scholarship in Education* 120, no. 3 (March 1, 2018): 1–40, <https://doi.org/10.1177/016146811812000301>.

<sup>37</sup> Roger E. Beaty and Dan R. Johnson, "Automating Creativity Assessment with SemDis: An Open Platform for Computing Semantic Distance," *Behavior Research Methods* 53, no. 2 (April 2021): 757–80, <https://doi.org/10.3758/s13428-020-01453-w>.

<sup>38</sup> Serlange Campbell, Sharon Campbell-Phillips, and Daneil Phillips, "Lack of Communication between Management and Employees," *SIASAT* 5, no. 3 (2020): 32–39.

<sup>39</sup> Campbell, Campbell-Phillips, and Phillips, "Lack of Communication between Management and Employees."

<sup>40</sup> Mantekana J. Letshwene and Elize C. du Plessis, "The Challenges of Implementing the Curriculum and Assessment Policy Statement in Accounting," *South African Journal of Education* 41, no. Supplement 2 (December 31, 2021): S1–10, <https://doi.org/10.15700/saje.v41ns2a1978>.

### Limited expertise among accounting teachers

The gap in teachers' expertise in accounting and their ability to make the subject matter comprehensible had been identified as a critical challenge, as noted by the participants in this study. This was how they had articulated it:

*S1: "The major challenge in the field of accounting was poor training from higher institutions or poor content knowledge".*

In support of what was mentioned by S1, T1 stated that they were not comfortable with the competence of the teaching staff in delivering the content. This was how it was said:

*T1: "Some of us who were really novice in teaching were indeed not conversant and not really up to scratch on the expected knowledge of accounting."*

To further emphasise the importance of teachers, this was what the participants had to say.

*L1: "I believed some topics were not easy for our teachers to teach; they tended to skip them and do them at the last minute, leaving us no chance to go back and revise, yet we still did not understand."*

The findings reveal that limited expertise among accounting teachers is a significant barrier to effective teaching and student learning. Participants have reported noticing when teachers lacked confidence or skipped specific topics, which undermined their own learning. According to Ngwenya et al., some teachers skip specific topics if they are not confident of teaching them.<sup>41</sup> This sentiment was echoed by Msomi et al., who stated that teachers struggle to clarify subject concepts due to limited expertise on the subject matter, further confirming that even students are aware of their teachers' limitations on specific topics.<sup>42</sup> Teachers struggle to demotivate and hamper the students' academic success.<sup>43</sup> Responses have indicated that, due to improper training, teachers were not conversant with the content.

### Lack of Parental Involvement

The lack of parents' involvement in their children's academic journey was identified as a challenge for this study, as it significantly hampers the learners' progress. Learner behaviour becomes unstable without parental support, resulting in poor classroom management.<sup>44</sup> Parents' disengagement demotivates learners, decreases attendance, and slows academic achievement.<sup>45</sup> Poor parental support can cause anxiety, depression, and school disengagement.<sup>46</sup> Peers discussed the impact of family absence on children's schooling. This is what they had to say:

*L1: "Due to parents not being educated, we felt academically unsupported at home, making our schooling challenging."*

Still another co-researcher had worried:

*T1: "Parents were not asking about their children's progress. Perhaps it was because of a lack of understanding of the importance of academic dynamics."*

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<sup>41</sup> Jabulisile C. Ngwenya, Nosihle V. Sithole, and Mercy Okoli, "Teachers' Experiences of Teaching Accounting in the Context of Curriculum Changes in South Africa," *The Journal for Transdisciplinary Research in Southern Africa* 17, no. 1 (April 12, 2021), <https://doi.org/10.4102/td.v17i1.873>.

<sup>42</sup> Xolisile Adelaide Msomi et al., "Challenges in Implementing the South African Accounting Curriculum: A Qualitative Exploration," *Perspectives in Education* 43, no. 1 (2025): 203–22.

<sup>43</sup> Msomi et al., "Challenges in Implementing the South African Accounting Curriculum: A Qualitative Exploration."

<sup>44</sup> Careemdeen Jalal Deen, "Level of Parental Educational Support for Student Learning," *Muallim Journal of Social Sciences and Humanities*, 2023, 11–18.

<sup>45</sup> Rebecca Winthrop, Youssef Shoukry, and David Nitkin, "The Disengagement Gap: Why Student Engagement Isn't What Parents Expect," 2025.

<sup>46</sup> Taj Akbar et al., "Parental Involvement and Students' Academic Achievements: A Quantitative Study," Available at SSRN 2926940, 2017.

This was the support of the parents. This was what the parents had said:

*SGB: "Not knowing and understanding the content made us not fully help our children."*

The support had focused on the complexity of the subject content. This was what was said:

*S1: "Some parents, under normal circumstances, did not seem to contribute to their children's content, especially given the complexity of accounting, which discouraged them from speaking out."*

Parents who ignore schooling demotivate learners.<sup>47</sup> Participants showed that the parents sometimes do not participate due to the cognitive complexity of the subject. The complex relationship between education and social status calls for institutional reform. Despite challenges, schools and families must work together to increase parental participation. Community voices and resources can support teachers and students.

### **Strengthening teachers' effective communication and Collaboration**

Kolleck et al. assert that teacher collaboration enhances collective efficacy, knowledge sharing, and instruction beyond organisational strategy.<sup>48</sup> Wullschleger et al. suggest that shared expertise and peer support improve instructional approaches and student outcomes within collaborative networks.<sup>49</sup> Campbell et al. illustrate how communication challenges and isolated working environments can hinder departmental goals and lead to variations in the Grade 11 Accounting curriculum.<sup>50</sup> To tackle these issues, teachers should regularly meet in professional learning communities (PLCs) to plan lessons, discuss student progress, and address pedagogical concerns. Clark et al. contend that PLCs foster trust and reflective inquiry, enabling educators to negotiate curriculum pacing, instructional techniques, and assessment standards. This was what occurred during the data collection process.<sup>51</sup>

*T1: "A frequent team meeting to discuss the curriculum and learner development had been highly effective, as well as facilitate collaborative lesson planning and resource sharing. We had involved our learners in the decision-making processes."*

*Another co-researcher had stated,*

*H1: "Facilitating professional development opportunities had been paramount, as it had cultivated a sense of community and teamwork."*

He had further asserted that establishing clear goals and expectations had been crucial.

Another co-researcher:

*L1: "Participating in decision-making processes and being acknowledged had yielded significant benefits, as T1 had indicated."*

From their responses, the participants believe that active listening, direct communication, and accepting others' perspectives foster trust and understanding. Sharing resources and data, solving problems collaboratively, embracing strengths, speaking frankly and honestly, providing constructive feedback, and making decisions collectively all boost team morale and effectiveness. Peer-to-peer collaborative feedback enables educators to resolve misunderstandings, address knowledge gaps, share lesson planning and evaluation strategies, enhance pedagogy, and accommodate diverse learning

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<sup>47</sup> T. Ngwenya, "Teacher Competence and Technology Integration in Under-Resourced Schools," *South African Journal of Education* 40, no. 3 (2020): 1–11.

<sup>48</sup> Nina Kolleck et al., "Teachers' Professional Collaboration and Trust Relationships: An Inferential Social Network Analysis of Teacher Teams," *Research in Education* 111, no. 1 (2021): 89–107.

<sup>49</sup> Andrea Wullschleger et al., "Improving Teaching, Teamwork, and School Organization: Collaboration Networks in School Teams," *Teaching and Teacher Education* 121 (January 2023): 103909, <https://doi.org/10.1016/j.tate.2022.103909>.

<sup>50</sup> Campbell, Campbell-Phillips, and Phillips, "Lack of Communication between Management and Employees."

<sup>51</sup> Andrew M Clark et al., "Innovating Teaching Practice through Professional Learning Communities: Determining Knowledge Sharing and Program Value," *Sage Open* 13, no. 4 (2023): 21582440231200984.

styles.<sup>52</sup> Collaboration helps teachers address learner challenges while encouraging creativity. Accounting can be complex; therefore, learners need to work together.

### Advancing Subject-Specific Professional Development

Another option is subject-specific professional development for Grade 11 Accounting teachers to improve material and pedagogical knowledge. Because teachers struggle with curricular complexity and changing legislative expectations, Bergmark recommends contextual, collaborative, and classroom-based accounting instruction.<sup>53</sup> Agricola et al. demonstrate that subject-specific, iterative professional development helps teachers recognise, anticipate, and correct learner misunderstandings through lesson study projects.<sup>54</sup> Han et al. found that regular, discipline-focused professional learning improves topic knowledge and pedagogical agility in instructors.<sup>55</sup> Mofokeng indicates that from South Africa, continuous, content-driven professional learning involving lesson observations, co-teaching, and reflective discourse on genuine classroom challenges is needed, rather than generalised workshops.<sup>56</sup> New accounting teachers need structured induction and supervision to learn and teach well.<sup>57</sup> Such tactics empower them. This is what was said during the discussion group:

*H1: "Targeted training sessions on subject-specific topics had been implemented, providing resources and support for our teachers to remain current in their subject areas."*

*T2: "We had received opportunities for workshops focused on specific subjects. We had possessed resources and materials."*

*S1: "Professional Learning Communities (PLCs) had been established to support accounting educators."*

The participants recognise that, as teachers, they need ongoing training. These admissions highlight the disconnect between teacher training programmes and the evolving demands of the accounting curriculum, as well as the lack of structured support systems to address this gap.<sup>58</sup> Ngwenya et al. reiterated the importance of re-skilling initiatives, mentorship programmes, and closer collaboration between subject advisors and teachers to ensure that learners receive accurate, confident, and engaging instruction.<sup>59</sup> The responses from the participants indicated a need for continuous training that enables teachers to respond more effectively to curriculum changes, develop contextually relevant teaching resources, and explain complex accounting concepts. Professional development must be discipline-specific and collaborative to improve CK and PCK, teaching, and learner results.

### Enhancing Parental Involvement in Academic Support

Parental involvement in learners' academic success is essential; however, in the context of Grade 11 Accounting, as per the verbatim responses from the participants in this study, critical support appears to be limited or absent. According to Chauke et al., many rural and township school parents face socioeconomic and educational obstacles that prevent them from engaging with their children's academic progress.<sup>60</sup> Conversely, Rammuda found that parents in rural secondary schools often lacked the capacity and confidence to support curriculum-related activities, particularly in subjects like

<sup>52</sup> Jesmine S H Tan and Wenli Chen, "Peer Feedback to Support Collaborative Knowledge Improvement: What Kind of Feedback Feed-Forward?," *Computers & Education* 187 (2022): 104467.

<sup>53</sup> Ulrika Bergmark, "Teachers' Professional Learning When Building a Research-Based Education: Context-Specific, Collaborative and Teacher-Driven Professional Development," *Professional Development in Education* 49, no. 2 (March 4, 2023): 210–24, <https://doi.org/10.1080/19415257.2020.1827011>.

<sup>54</sup> Agricola et al., "The Development of Research Supervisors' Pedagogical Content Knowledge in a Lesson Study Project."

<sup>55</sup> Han et al., "The Development of College English Teachers' Pedagogical Content Knowledge (PCK): From General English to English for Academic Purposes."

<sup>56</sup> Mofokeng, "Teaching Challenges of Grade 11 Accounting Teachers in Kestel District."

<sup>57</sup> Ribeiro et al., "Teaching in Health Residencies: Knowledge of Preceptors under Shulman's Analysis."

<sup>58</sup> M. Musetha, "Teacher Preparedness and Curriculum Delivery in Accounting: A South African Perspective," *South African Journal of Education* 42, no. 4 (2022): 112–28.

<sup>59</sup> Ngwenya, Sithole, and Okoli, "Teachers' Experiences of Teaching Accounting in the Context of Curriculum Changes in South Africa."

<sup>60</sup> Margaret Chauke, "Integrating Indigenous Knowledge Systems in the Fourth Industrial Revolution (4IR): Preserving Indigenous Knowledge Through 4IR," in *Revaluation and Preservation of Indigenous Knowledge Systems in Modern Society* (IGI Global Scientific Publishing, 2025), 293–320.

accounting that require specialised knowledge.<sup>61</sup> This disconnection leads learners to feel unsupported and overwhelmed, especially when they struggle with complex financial concepts. To emphasise the importance of involving parents in the learning process, participants suggest regular updates, as noted.

*T2: "Regular updates on learner progress through channels like emails and parent-teacher conferences have helped us to always collaborate with parents."*

SGB, Added:

*"Yes, regular communication about the child's progress had improved parent involvement. Also, having a say in the school's decision-making, regular progress meetings, I had thought that could work for us."*

Another respondent had said:

*L1: "There should have been strategies for engaging parents through events and activities, as that could have made us know that we had support from home."*

Involving parents can transform the home into an extension of the classroom, emphasising key themes and fostering accountability and encouragement. Engaging parents in their children's progress can enhance academic outcomes and emotional resilience, reduce disengagement, and provide comprehensive support to all learners.<sup>62</sup> Deysolong states that teenagers with engaged parents are more motivated, attend school more regularly, and achieve better academic outcomes.<sup>63</sup> Akbar et al. found that reduced parental support diminishes academic performance, psychological well-being, and classroom belonging.<sup>64</sup> According to Ndaba, the South African Schools Act safeguards parents' rights and obligations to participate meaningfully in their children's education.<sup>65</sup> Williams and Sanchez recommend that schools move beyond isolated sessions and develop ongoing, culturally relevant communication strategies to address parents' challenges, such as insufficient financial literacy or socioeconomic limitations.<sup>66</sup>

## RECOMMENDATIONS

The study emphasises the significance of teacher support and subject-specialist development policies, particularly in schools confronting academic challenges. It underscores the significance of cognitive and pedagogical skills in accounting instructors and advances research on teacher effectiveness. Systematic investment in teacher education and in-service training, along with recalibrating professional development models to include reflective, collaborative, and context-sensitive approaches, is essential to influence curriculum reform and improve learner outcomes in commercial secondary schools. Additionally, it recommends increased parental involvement in their children's education, as this plays a critical role in learners' academic performance.

## CONCLUSION

The study has revealed teachers' realities, constraints, and curriculum delivery methods, grounded in constructivist theories that view knowledge as co-created in social contexts. Purposive sampling and interactive data gathering were employed to collect teachers' views on curriculum aims and learner-centred pedagogy. Thematic analysis revealed that inconsistent professional development and a lack of shared planning frameworks created a gap between academic content and its practical application. The

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<sup>61</sup> Mulatedzi Calvin Rammuda, "Challenges Faced by Curriculum Advisors When Offering Curriculum Support to Schools in Rural South Africa," *International Journal of Research in Business and Social Science* (2147- 4478) 12, no. 5 (July 28, 2023): 354–61, <https://doi.org/10.20525/ijrbs.v12i5.2582>.

<sup>62</sup> Fang Xiao, Shamim Akhter, and Amhara Aberash, "My Parents Are There: A Look Into the Impacts of Parental Support on Psychological Well-Being, Academic Resilience and Language Learning Progress at Lower Intermediate Level," *European Journal of Education* 60, no. 2 (2025): e70133.

<sup>63</sup> J. A. Deysolong, "The Crucial Role of Parent Involvement in the Learning Process of Learner," 2023.

<sup>64</sup> Akbar et al., "Parental Involvement and Students' Academic Achievements: A Quantitative Study."

<sup>65</sup> Xolisile P Ndaba, "Strategy to Enhance the Academic Performance of Grade 12 Progressed Learners in Life Sciences," 2020.

<sup>66</sup> Terrinieka T Williams and Bernadette Sánchez, "Identifying and Decreasing Barriers to Parent Involvement for Inner-City Parents," *Youth & Society* 45, no. 1 (2013): 54–74.

study concludes that a solid theoretical framework and methodology allow the study to explore teachers' reflective practices and instructional improvisation. Furthermore, the findings have shown that content knowledge alone cannot ensure effective teaching. However, a thorough understanding of PCK, especially relating to learners' misunderstandings, curricular pacing, and contextual relevance, is crucial.

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